

Budget Virement Requirement Corporate No. of Virements 1

1 Virement is required from

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Additional Support Needs	£	£	£
Budget Head	Third Party Payments	(9,473)	(6,913)	(6,913)
Service	Central Schools	£	£	£
Budget Head	Third Party Payments	(3,995)	(2,915)	(2,915)
Service	Community Learning & Development	£	£	£
Budget Head	Third Party Payments	(767)	(560)	(560)
Service	Early Years	£	£	£
Budget Head	Third Party Payments	(12,996)	(9,484)	(9,484)
Service	Educational Psychology	£	£	£
Budget Head	Third Party Payments	(549)	(401)	(401)
Service	Primary Schools	£	£	£
Budget Head	Third Party Payments	(512)	(374)	(374)
Service	School Meals	£	£	£
Budget Head	Third Party Payments	(1,301)	(949)	(949)
Service	School Transport	£	£	£
Budget Head	Third Party Payments	(3,053)	(2,228)	(2,228)
Service	Secondary Schools	£	£	£
Budget Head	Third Party Payments	(9,570)	(6,984)	(6,984)
Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Assessor & Electoral Registration Services	£	£	£
Budget Head	Third Party Payments	(745)	(544)	(544)
Service	Audit & Risk	£	£	£
Budget Head	Third Party Payments	(284)	(207)	(207)
Service	Chief Executive	£	£	£
Budget Head	Third Party Payments	(142)	(104)	(104)
Service	Communications & Marketing	£	£	£
Budget Head	Third Party Payments	(410)	(299)	(299)
Service	Democratic Services	£	£	£
Budget Head	Third Party Payments	(1,377)	(1,005)	(1,005)
Service	Emergency Planning	£	£	£
Budget Head	Third Party Payments	(164)	(120)	(120)
Service	Finance	£	£	£
Budget Head	Third Party Payments	(2,560)	(1,868)	(1,868)
Service	Legal Services	£	£	£
Budget Head	Third Party Payments	(531)	(387)	(387)
Service	Protective Services	£	£	£
Budget Head	Third Party Payments	(1,155)	(843)	(843)

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Architects	£	£	£
Budget Head	Third Party Payments	(117)	(86)	(86)
Service	Catering Services	£	£	£
Budget Head	Third Party Payments	(2,133)	(1,557)	(1,557)
Service	Cleaning & Facilities Management	£	£	£
Budget Head	Third Party Payments	(3,459)	(2,524)	(2,524)
Service	Engineers	£	£	£
Budget Head	Third Party Payments	(684)	(499)	(499)
Service	Estates Management Services	£	£	£
Budget Head	Third Party Payments	(458)	(334)	(334)
Service	Fleet Management Services	£	£	£
Budget Head	Third Party Payments	(166)	(121)	(121)
Service	Housing Strategy & Services	£	£	£
Budget Head	Third Party Payments	(999)	(729)	(729)
Service	Major Projects	£	£	£
Budget Head	Third Party Payments	(154)	(112)	(112)
Service	Network & Infrastructure Asset Management	£	£	£
Budget Head	Third Party Payments	(7,172)	(5,234)	(5,234)
Service	Parks & Environment	£	£	£
Budget Head	Third Party Payments	(3,613)	(2,637)	(2,637)
Service	Passenger Transport	£	£	£
Budget Head	Supplies & Services	(1,699)	(1,240)	(1,240)
Service	Planning Services	£	£	£
Budget Head	Third Party Payments	(997)	(728)	(728)
Service	Property Management Services	£	£	£
Budget Head	Third Party Payments	(11,808)	(8,617)	(8,617)
Service	Waste Management Services	£	£	£
Budget Head	Third Party Payments	(8,100)	(5,911)	(5,911)
Department	People, Performance & Change	2022/23	2023/24	2024/25
Service	Business Change & Programme Management	£	£	£
Budget Head	Third Party Payments	(934)	(682)	(682)
Service	Business Planning Performance & Policy Development	£	£	£
Budget Head	Third Party Payments	(346)	(252)	(252)
Service	Human Resources	£	£	£
Budget Head	Third Party Payments	(3,673)	(2,680)	(2,680)
Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Business Support	£	£	£
Budget Head	Third Party Payments	(4,083)	(2,979)	(2,979)
Service	Community Planning & Engagement	£	£	£
Budget Head	Third Party Payments	(359)	(262)	(262)
Service	Customer Advice & Support Services	£	£	£
Budget Head	Third Party Payments	(2,336)	(1,704)	(1,704)

Service	Economic Development	£	£	£
Budget Head	Third Party Payments	(1,396)	(1,019)	(1,019)
Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Older People	£	£	£
Budget Head	Third Party Payments	(59,800)	(43,634)	(43,634)
Department	Strategic Commissioning & Partnerships	2022/23	2023/24	2024/25
Service	Adult Social Care	£	£	£
Budget Head	Third Party Payments	(12,103)	(8,832)	(8,832)
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	(8,827)	(6,442)	(6,442)
Total		(185,000)	(135,000)	(135,000)

To				
Department	Strategic Commissioning & Partnerships	2022/23	2023/24	2024/25
Service	Information Technology	£	£	£
Budget Head	Employee Costs	60,000	60,000	60,000
	Third Party Payments	125,000	75,000	75,000
Total		185,000	135,000	135,000

Because Contribution towards IT pressure resulting from the recruitment of an IT Contract Manager and establishment of an Infrastructure budget.

Budget Virement Requirement

Social Work & Practice

No. of Virements 5

1 Virement is required from

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Children and Families Social Work	£	£	£
Budget Head	Supplies & Services	(10,000)	0	0

To

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Safer Communities	£	£	£
Budget Head	Supplies & Services	10,000	0	0

Because

To allocate budget from Summer 2023 holiday programme for targeted children and young people to Homelessness to support a participatory budget approach.

2 Virement is required from

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Generic Services	£	£	£
Budget Head	Carers Act 2016	(410,000)	(410,000)	(410,000)

To

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Children and Families Social Work	£	£	£
Budget Head		410,000	410,000	410,000

Because

Carers Act 2016 allocation of funding to Children & Families for 2023 expenditure.

3 Virement is required from

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Third Party Payments	(76,414)	(90,734)	(90,734)

To

Department	Resilient Communities	2023/24	2024/25	2025/26
Service	Business Support	£	£	£
Budget Head	Employee Related Expenditure	76,414	90,734	90,734

Because

Transfer of budget to support the recruitment of 3 FTE Business Support staff to support Social Work Locality Teams.

4 Virement is required from

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Third Party Payments	(133,000)	0	0

To

Department	Strategic Commissioning & Partnership	2023/24	2024/25	2025/26
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	133,000	0	0

Because

Transfer of funding to cover MOSAIC licence costs.
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5 Virement is required from

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Safer Communities	£	£	£
Budget Head	Income	(231,000)	0	0

To

Department	Resilient Communities	2023/24	2024/25	2025/26
Service	Housing Benefit	£	£	£
Budget Head	Transfer Payments	231,000	0	0

Because

Transfer of additional temporary accommodation rental income to off-set housing benefit pressure.

Budget Virement Requirement

Finance & Corporate Governance

No. of Virements 3

1 Virement is required from

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Loan Charges	£	£	£
Budget Head	Miscellaneous Expenses	(68,000)	0	0

To

Department	Resilient Communities	2023/24	2024/25	2025/26
Service	Sports Services	£	£	£
Budget Head	Repairs & Maintenance of Buildings	68,000	0	0

Because

To fund pressure resulting from additional depreciation and interest for Synthetic Pitch Replacement Fund (Melrose 3G).

2 Virement is required from

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Recovery Fund	£	£	£
Budget Head	Supplies & Services	(85,000)	0	0

To

Department	Infrastructure & Environment	2023/24	2024/25	2025/26
Service	Major Projects	£	£	£
Budget Head	Third Party Payments	85,000	0	0

Because

Programme Management Office pressure (£85k) to be funded from underspend in Finance & Corporate Governance.

3 Virement is required from

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Corporate	£	£	£
Budget Head	Employee Costs	(150,000)	(150,000)	(150,000)

To

Department	Strategic Commissioning & Partnerships	2023/24	2024/25	2025/26
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	150,000	150,000	150,000

Because

Transfer available corporate staff turnover adjustment (STA) savings to Information Technology to partly offset ongoing pressure in CGI service charges due to increased volumetrics (£150k).

Budget Virement Requirement

People, Performance & Change

No. of Virements 1

1 Virement is required from

Department	People, Performance & Change	2023/24	2024/25	2025/26
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	(56,000)	(56,000)	(56,000)

To

Department	People, Performance & Change	2023/24	2024/25	2025/26
Service	Business Change & Programme Management	£	£	£
Budget Head	Employee Related Expenditure	56,000	56,000	56,000

Because

To transfer available budget, on a permanent basis, to fund additional resource requirement in Business Change and Programme Management

Budget Virement Requirement Financed by No. of Virements 6

1 Virement is required from

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(4,095,000)	0	0

To

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Early Years	£	£	£
Budget Head	Employee Costs	1,853	0	0

Service	Primary Schools	£	£	£
Budget Head	Employee Costs	42,311	0	0

Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	45,244	0	0

Service	Central Schools	£	£	£
Budget Head	Employee Costs	8,647	0	0

Service	Additional Support Needs	£	£	£
Budget Head	Employee Costs	927	0	0

Service	Educational Psychology	£	£	£
Budget Head	Employee Costs	1,081	0	0

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Finance	£	£	£
Budget Head	Employee Costs	547,937	0	0

Service	Democratic Services	£	£	£
Budget Head	Third Party Payments	(19,000)	0	0

Department	Resilient Communities	2023/24	2024/25	2025/26
Service	Non Domestic Rates Relief	£	£	£
Budget Head	Third Party Payments	(26,000)	0	0

Service	Discretionary Housing Payments	£	£	£
Budget Head	Transfer Payments	1,171,000	0	0

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Third Party Payments	2,321,000	0	0

Total		4,095,000	0	0
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Because

Gross up additional Revenue Support Grant relating to i) Discretionary Housing Payments (£1,171k); ii) Real Living Wage (£2,333k); and iii) Additional teachers pay (£648k). Reductions to 2023/24 funding for i) Empty Property Relief Devolution (£26k); ii) Valuation Appeal Committee Adjustment (£19k); and iii) Services for Home-Based Elderly (£12k).

2 Virement is required from

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(50,000)	0	0

To

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Third Party Payments	50,000	0	0

Because

Additional Revenue Support Grant for The National Trauma Training Programme and Trauma-Informed Approaches

3 Virement is required from

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(86,853)	0	0

To

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Children and Families Social Work	£	£	£
Budget Head	Supplies & Services	86,853	0	0

Because

To allocate Summer '23 funding for targeted school and young people from Scottish Government

4 Virement is required from

Department	Financed by	2023/24	2024/25	2025/26
Service	Transfer to / from reserves	£	£	£
Budget Head	Capital Financing	(45,696)	0	0

To

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Central Schools	£	£	£
Budget Head	Employee Costs	45,696	0	0

Because

To allocate drawdown from Workforce Reserve to cover salary conservation as a result of revised DSM scheme.

5 Virement is required from

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Early Years	£	£	£
Budget Head	Employee Costs	(3,000)	0	0

To

Department	Financed by	2023/24	2024/25	2025/26
Service	Ring Fenced Grant	£	£	£
Budget Head	Income	3,000	0	0

Because

To reduce Early Years ring fenced grant following confirmation of reduction from Scottish Government

6 Virement is required from

Department	Financed by	2023/24	2024/25	2025/26
Service	Transfer to / from reserves	£	£	£
Budget Head	Capital Financing	(34,000)	0	0

To

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Central Schools	£	£	£
Budget Head	Employee Costs	34,000	0	0

Because

To allocate drawdown from Workforce Reserve to fund the implementation of a Child Protection Officer as a result of the independent enquiry
